



JOHN NAIMO
AUDITOR-CONTROLLER

COUNTY OF LOS ANGELES DEPARTMENT OF AUDITOR-CONTROLLER

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June 4, 2015

TO: Supervisor Michael D. Antonovich, Mayor
Supervisor Hilda L. Solis
Supervisor Mark Ridley-Thomas
Supervisor Sheila Kuehl
Supervisor Don Knabe

FROM: John Naimo
Auditor-Controller

A handwritten signature in blue ink that reads "John Naimo".

SUBJECT: **FIVE ACRES THE BOYS' AND GIRLS' AID SOCIETY OF LOS ANGELES COUNTY – A DEPARTMENT OF MENTAL HEALTH AND DEPARTMENT OF CHILDREN AND FAMILY SERVICES PROVIDER – CONTRACT COMPLIANCE REVIEW**

We completed a contract compliance review of Five Acres The Boys' and Girls' Aid Society of Los Angeles County (Five Acres or Agency), which included a sample of Program expenditures from Fiscal Years (FY) 2012-13 and 2013-14. The Department of Mental Health (DMH) requested we also review a sample of DMH Program billings from FYs 2011-12, 2012-13, and 2013-14. DMH contracts with Five Acres to provide mental health services, including interviewing Program clients, assessing their mental health needs, and implementing treatment plans. The Department of Children and Family Services (DCFS) also contracts with the Agency to provide Wraparound Approach Services (Wraparound), Family Preservation, Residentially Based Services, Group Home, Foster Family Agency, and Intensive Treatment Foster Care Foster Family Agency services.

The purpose of our review was to determine whether Five Acres provided the services outlined in their County contracts, billed DMH for Program services provided, and appropriately spent DMH and DCFS Program funds. We also evaluated the adequacy of the Agency's financial records, internal controls, and compliance with their contracts and other applicable guidelines.

During FYs 2011-12, 2012-13, and 2013-14, DMH paid Five Acres approximately \$15.4, \$15.5, and \$14.9 million on a cost-reimbursement basis. During FYs 2012-13 and

2013-14, DCFS paid Five Acres approximately \$11 and \$10.4 million on a fee-for-service basis. Five Acres had seven contracts with DMH and DCFS (see Attachment II). Five Acres provides services in the First and Fifth Supervisorial Districts.

Results of Review

DMH Program Review

Five Acres' treatment staff had the required qualifications to provide DMH Program services. However, Five Acres overbilled DMH \$4,588 for 13 (9%) of the 150 billings reviewed. In addition, Five Acres needs to improve the timeliness and quality of documentation in their Assessments and Client Care Plans. For example, Five Acres:

- Did not complete 22 (16%) of the 138 Assessments reviewed within the timeframes required by their DMH contract.
- Did not have the required client, parent, or authorized caregiver's signatures for 22 (16%) of the 138 Client Care Plans reviewed.

Five Acres' attached response indicates that they will repay DMH \$4,588, will work with DMH to determine any additional disallowed billings, and implemented internal chart audits and documentation training to their treatment staff.

DMH and DCFS Fiscal Review

Five Acres' Cost Allocation Plan (Plan) was prepared in compliance with their County contracts, and Five Acres maintained documentation to support 98% of the sampled expenditures. In addition, Five Acres maintained adequate controls over their cash handling duties. However, Five Acres inappropriately charged or allocated \$10,362 to DMH and DCFS in questioned costs. Specifically, Five Acres:

- Charged DMH \$7,949 in unallowable costs in FY 2013-14. Specifically, Five Acres charged the DMH Program for a donation made at a fundraising event and maintenance expenditures that did not benefit the DMH Program.

After our review, Five Acres reduced their DMH Program expenditures by \$7,949 from their financial records.

- Allocated \$2,033 to DCFS in FY 2012-13 for food service costs without documentation to support how they determined the allocated amount.

After our review, Five Acres reduced their allocation by \$2,033.

- Charged \$380 to DCFS in FY 2013-14 for counseling services but did not provide adequate documentation such as a contractor agreement to support the amount charged to the Program.

After our review, Five Acres reduced the Wraparound Program expenditures by \$380.

Details of our review, along with recommendations for corrective action, are attached.

Review of Report

We discussed our report with Five Acres, DMH, and DCFS. Five Acres' attached response (Attachment III) indicates that they agree with our findings and recommendations. DMH and DCFS management will work with Five Acres to ensure our recommendations are implemented.

We thank Five Acres management and staff for their cooperation and assistance during our review. If you have any questions please call me, or your staff may contact Don Chadwick at (213) 253-0301.

JN:AB:DC:EB:sk

Attachments

c: Sachi A. Hamai, Interim Chief Executive Officer
Philip L. Browning, Director, Department of Children and Family Services
Dr. Marvin J. Southard, D.S.W., Director, Department of Mental Health
Andrew Crowell, Board Chair, Five Acres
Chanel Boutakidis, Chief Executive Officer, Five Acres
Public Information Office
Audit Committee

**FIVE ACRES THE BOYS' AND GIRLS' AID SOCIETY OF LOS ANGELES COUNTY
DEPARTMENTS OF MENTAL HEALTH AND
CHILDREN AND FAMILY SERVICES PROGRAMS
CONTRACT COMPLIANCE REVIEW
FISCAL YEARS 2011-12, 2012-13, AND 2013-14**

DMH BILLED SERVICES

Objective

Determine whether Five Acres The Boys' and Girls' Aid Society of Los Angeles County (Five Acres or Agency) maintained documentation in their case files to support the services billed to the Department of Mental Health (DMH) in accordance with their DMH contract and related guidelines.

Verification

We selected 150 (.06%) of the 218,383 approved Medi-Cal billings from March 2012 through February 2014. We reviewed the Assessments, Client Care Plans, Progress Notes, and Informed Consent forms in the clients' case files for the selected billings. The 150 billings represent services provided to 138 clients.

Results

Five Acres overbilled DMH \$4,588 for 13 (9%) of the 150 billings reviewed. Specifically, we noted:

- Twelve (8%) of the 150 billings reviewed, totaling \$3,644, the Progress Notes did not describe what the clients or service staff attempted and/or accomplished towards the Client Care Plan objectives, as required by the DMH Provider's Manual, Chapter 2, Page 2-2. According to the DMH Provider's Manual, each chart note must include a description of service provided, and what was attempted and/or accomplished during the contact toward the attainment of a treatment goal.
- One (.7%) of the 150 billings reviewed related to an ineligible client. Five Acres treated the client for a diagnosis not reimbursable by Medi-Cal from November 2011 until March 2013. We identified all billings associated with this client during the audit period (March 2012 to February 2014), and determined that Five Acres billed DMH a total of \$944. Five Acres should work with DMH to determine the total disallowed billings related to this client.

In addition, the Agency needs to improve the quality of documentation in their Assessments, Client Care Plans, and Progress Notes in accordance with their DMH contract requirements.

Assessments

Five Acres did not complete their Assessments in accordance with their DMH contract. Specifically, 22 (16%) of the 138 Assessments were not completed within the required timeframes. According to the DMH Provider's Manual, Chapter 2, Pages 2-7 and 2-8, initial clinical evaluations must be completed within 60 days of intake for a new admission, and the Annual Assessment Update shall be completed annually for clients receiving ongoing services. It appears the issue is related to implementation of the Agency's electronic health records. Five Acres indicated that they are working to correct the problem and ensure Assessments are completed on time.

Client Care Plans

Five Acres did not complete some elements of 35 (25%) of the 138 Client Care Plans reviewed in accordance with their DMH contract. In some instances, the Client Care Plans had multiple errors/omissions. Specifically:

- Twenty-two Client Care Plans did not have the signatures of the clients, parents, or authorized caregivers as required by the DMH Provider's Manual. While some clients in the sample were court dependents with court orders for mental health services, the client's or a guardian's signature on the Client Care Plan is required. According to the DMH Provider's Manual, Chapter 1, Page 1-12, for all objectives, a signature from the client, or a parent, authorized caregiver, guardian, conservator, or personal representative is required to show proof of the client's participation in the development of the objectives on the Client Care Plan.
- Nine Client Care Plans did not have the signatures of the clients' doctors for the medication support objectives as required by the DMH Provider's Manual. Although not required by State law, the DMH Provider's Manual, Chapter 1, Page 1-12 requires for all medication support objectives, a Medical Doctor, Doctor of Osteopathy, or Nurse Practitioner's signature.
- Four Client Care Plans did not contain objectives and planned interventions for services provided as required by the DMH Provider's Manual. According to the DMH Provider's Manual, Chapter 1, Page 1-10, when Targeted Case Management Services, Mental Health Services, and Medication Support Services are provided, they must be associated with an objective. DMH management indicated that billings related to the four Client Care Plans are disallowed, and they will work with Five Acres to determine the amount to be repaid.

Progress Notes

Two (11%) of the 18 Medication Support Progress Notes reviewed did not document clients' side effects or compliance with medication as required by the DMH Provider's Manual. According to the DMH Provider's Manual, Chapter 2, Page 2-12, there shall be documentation at each visit indicating the client has been questioned about side effects,

response to medication(s), both positive and adverse, and client's compliance with the medication regime.

Recommendations

Five Acres The Boys' and Girls' Aid Society of Los Angeles County management:

- 1. Repay the Department of Mental Health \$4,588.**
- 2. Work with the Department of Mental Health to determine the total disallowed billings related to the ineligible clients and Client Care Plans that did not contain objectives and interventions for services provided, and repay the Department of Mental Health for the unallowable billings.**
- 3. Ensure that Assessments, Client Care Plans, and Progress Notes are completed in accordance with their Department of Mental Health contract.**

STAFFING QUALIFICATIONS

Objective

Determine whether Five Acres' treatment staff had the required qualifications to provide mental health services.

Verification

We reviewed the California Board of Behavioral Sciences' website and/or the personnel files for 41 (19%) of the 213 Five Acres treatment staff who provided services to DMH clients between March 1, 2012 and February 7, 2014.

Results

Each employee reviewed had the qualifications required to provide the billed services.

Recommendation

None.

CASH/REVENUE**Objective**

Determine whether Five Acres properly recorded revenue in their financial records, deposited cash receipts into their bank accounts timely, and if bank account reconciliations were reviewed and approved by Agency management timely.

Verification

We interviewed Five Acres personnel, and reviewed their financial records and February 2014 bank reconciliations for two bank accounts.

Results

Five Acres properly recorded revenue in their financial records, deposited their DMH and Department of Children and Family Services (DCFS) cash receipts timely, and bank reconciliations were reviewed and approved by Agency management timely.

Recommendation

None.

EXPENDITURES/COST ALLOCATION PLAN**Objective**

Determine whether Five Acres' Cost Allocation Plan (Plan) complied with their County contracts, and if expenditures charged to the DMH and DCFS Programs were allowable, properly documented, and accurately billed.

Verification

We reviewed the Agency's Plan and their financial records for 76 (13 DMH, 34 DCFS, and 29 shared) non-payroll expenditures, totaling \$483,840 (\$27,085 DMH, \$75,750 DCFS, and \$381,005 shared), charged to the DMH and DCFS Programs from July 2012 through March 2014. We also interviewed Agency personnel.

Results

Five Acres prepared their Plan in compliance with their County contracts, and maintained documentation to support 98% of the sampled expenditures. However, Five Acres charged \$7,949 to the DMH Program for unallowable costs, and allocated or charged \$2,413 to the DCFS Programs without supporting documentation. Specifically, Five Acres:

DMH Program

- Charged \$7,949 in unallowable costs in Fiscal Year (FY) 2013-14. Specifically, Five Acres charged the DMH Program for a donation made at a fundraising event and two copier maintenance expenditures that did not benefit the DMH Program. After our review, Five Acres reduced their DMH Program expenditures by \$7,949 from their financial records, but did not correct their FY 2013-14 Cost Report.

DCFS Programs

- Allocated \$2,033 to the Group Home (GH) Program in FY 2012-13 for food service costs without documentation to support how they determined the allocated amount. After our review, Five Acres re-allocated and reduced the GH Program expenditures by \$2,033.
- Charged \$380 to the Wraparound Approach Services (Wraparound) Program in FY 2013-14 for counseling services but did not provide adequate documentation such as a contractor agreement to support the amount charged to the Program. After our review, Five Acres reduced the Wraparound Program expenditures by \$380.

Recommendations

Five Acres The Boys' and Girls' Aid Society of Los Angeles County management:

- 4. Ensure that only allowable Program expenditures are charged to the Department of Mental Health and Department of Children and Family Services Programs.**
- 5. Ensure that Program expenditures are supported with adequate documentation.**

FIXED ASSETS AND EQUIPMENT**Objective**

Determine whether Five Acres' fixed assets and equipment purchased with DCFS funds were used for the appropriate Programs and adequately safeguarded.

Verification

We interviewed Five Acres' personnel, and reviewed their fixed assets and equipment inventory list. We also performed a physical inventory of three vehicles and one laptop purchased with DCFS funds to verify the items exist and were being used for the Programs.

Results

Five Acres adequately safeguarded and used the items reviewed for the DCFS Programs.

Recommendation

None.

PAYROLL AND PERSONNEL**Objective**

Determine whether Five Acres appropriately charged payroll costs to the DMH and DCFS Programs, and maintained personnel files as required.

Verification

We compared the payroll costs for 54 (37 direct, 13 shared, and 4 administrative) employees, totaling \$230,138 (\$137,725 direct, \$57,828 shared, and \$34,585 administrative) for March 2014, to the Agency's payroll records and time reports. We also interviewed staff and reviewed their personnel files.

Results

Five Acres appropriately charged payroll costs to the DMH and DCFS Programs, and maintained personnel files as required.

Recommendation

None.

COST REPORTS**Objective**

Determine whether Five Acres' FY 2012-13 DMH and DCFS Cost Reports reconciled to their financial records.

Verification

We compared the Agency's FY 2012-13 DMH and DCFS Cost Reports to their financial records.

Results

Five Acres' FY 2012-13 DMH and DCFS Cost Reports reconciled to their financial records.

Recommendation

None.

LISTING OF CONTRACTS REVIEWED
FIVE ACRES THE BOYS' AND GIRLS' AID SOCIETY OF LOS ANGELES COUNTY
FISCAL YEARS 2011-12, 2012-13, AND 2013-14

County Department	Program	District(s)	Payment Amounts			Contract Type
			FY 2011-12	FY 2012-13	FY 2013-14	
Children and Family Services	Wraparound Approach Services	First	n/a	\$ 1,298,721	\$ 1,473,425	Fee-for-Service
	Family Preservation	Fifth	n/a	\$ 959,878	\$ 856,747	Fee-for-Service
	Residentially Based Services	Fifth	n/a	\$ 2,381,955	\$ 2,193,562	Fee-for-Service
	Group Home	Fifth	n/a	\$ 4,749,132	\$ 4,566,852	Fee-for-Service
	Foster Family Agency (FFA)	First	n/a	\$ 829,927	\$ 766,718	Fee-for-Service
	Intensive Treatment Foster Care FFA	Fifth	n/a	\$ 749,594	\$ 511,595	Fee-for-Service
DCFS Total				\$10,969,207	\$10,368,899	
Mental Health		First and Fifth	\$15,391,450	\$15,506,727	\$14,898,324	Cost-Reimbursement
Total Payment Amount per Fiscal Year			\$15,391,450	\$26,475,934	\$25,267,223	



April 22, 2015

Mr. John Naimo
Acting Auditor-Controller
County of Los Angeles
Department Auditor-Controller
500 West Temple Street, Room 525
Los Angeles, CA 90012-2766

**RE: FIVE ACRES THE BOYS' AND GIRLS' AID SOCIETY OF LOS ANGELES
COUNTY – A DEPARTMENT OF MENTAL HEALTH AND DEPARTMENT OF
CHILDREN AND FAMILY SERVICES PROVIDER – CONTRACT COMPLIANCE
REVIEW**

Dear Mr. Naimo:

We are in receipt of the report from the Auditor Controller relating to their review of the contracts between Five Acres, The Department of Mental Health, and the Department of Children and Family Services covering fiscal years 2012-13 and 2013-14. This letter will address the findings indicated in their report and provides our corrective action plan.

DMH Program Review & Corrective Action Plan

Recommendation #1: Repay the Department of Mental Health \$4,588.

Five Acres Management Response:

Five Acres agrees to repay the \$4,588 relative to the costs being in a prior fiscal period. This will be accomplished either by adjusting the current cost report or cutting a check.

Recommendation #2: Work with the Department of Mental Health to determine the total disallowed billings related to the ineligible clients and Client Care Plans that did not contain objectives and interventions for services provided, and repay the Department of Mental Health for the unallowable billings.

Five Acres Management Response:

Five Acres agrees to work with DMH to determine the total amount that is needed to repay DMH for client care plans that did not contain objectives and interventions for services provided.

Additionally:

Five Acres has implemented a 6 session (12 hour) training plan that addresses diagnosis and ensures that clinical staff understands which diagnosis meet medical necessity. All new staff entering Five Acres will complete this training within their first 3 months of employ. All existing staff who have demonstrated an inability to understand how diagnosis relates to medical necessity will also attend this training..

Five Acres has implemented a schedule of internal audits and peer audits performed and managed by the QA department. One aspect of these audits is to review the documentation to ensure that the diagnosis of the client meets medical necessity. Results of audits are collated by the QA department and are brought to both the clinical supervisor and program director's attention to ensure that the clinical staff addresses such errors.

Five Acres has implemented a plan that for the first month of employ 100% of all notes written by a new clinical staff person will be reviewed by the supervisor. This will ensure that supervisor is reviewing the appropriateness of the diagnosis. In addition, any staff person, who in supervision, or during an audit of their work are found to be lacking in this area can (at the supervisor's discretion) have 100% of their notes reviewed by a supervisor. This system will be set up within Five Acres' EHR so that a note will not be passed onto billing without a review by the supervisor.

Five Acres will be implementing a Clinical Supervisor training program to ensure uniformity across the agency for supervision of clinical staff. Supervisors will be trained to use the clinical staff's documentation to discuss client's diagnosis and ensure it meets medical necessity.

Recommendation #3: **Ensure that Assessments, client care plans and progress notes are completed in accordance with their Department of Mental Health contract.**

Five Acres Management Response:

Assessments:

Five Acres has implemented a 6 session (12 hour) training plan that addresses documentation including the ability for staff to document their work appropriately and describe how it relates to the client care plan and treatment plan. All new clinical staff entering Five Acres will complete this training within their first 3 months of employ. All existing staff who have demonstrated a need for improvement with their documentation will also attend this training.

Five Acres has implemented a schedule of internal audits and peer audits performed and managed by the QA department. One aspect of these audits is to review the documentation to ensure that it accurately reflects what the client and the clinical staff did in the session, and how it's relation to the client care plan and treatment plan. Results of audits are collated by the QA department and are brought to both the clinical supervisor and program director's attention to ensure that the clinical staff addresses such errors.

Five Acres has implemented a plan that for the first month of employ 100% of all notes written by a new clinical staff person will be reviewed by the supervisor. This will ensure that the supervisor is reviewing how the documentation reflects what the client and the staff person did in the session and it's relation to the client care plan and treatment plan. In addition, any staff person, who in supervision, or during an audit of their work are found to be lacking in this area can (at the supervisors discretion) have 100% of their notes reviewed by a supervisor. This system will be set up within Five Acres' EHR so that a note will not be passed onto billing without a review by the supervisor.

Five Acres will be implementing a Clinical Supervisor training program to ensure uniformity across the agency for supervision of clinical staff. Supervisors will be trained to address the clinical staff's documentation to discuss client progress during supervision to improve the clinical skill set of all clinical staff at Five Acres.

Assessments were not completed within the required time frame:

Five Acres has implemented a 6 session (12 hour) training plan that educates staff on the requirements of client assessments. All clinical supervisors have been educated on required timeframes for assessments and work with their clinical staff to ensure assessments are completed within the required time frame.

Five Acres has implemented a schedule of internal audits and peer audits performed and managed by the QA department. One aspect of these audits is to review when assessments were completed and to ensure that they are completed within the required time frame. Results of audits are collated by the QA department and are brought to both the clinical supervisor and program director's attention to ensure that the clinical staff addresses such errors in timeliness of assessments.

Five Acres will be working with the scheduling component within the EHR to determine if it can alert clinician staff when an assessment is due. This will help reduce any errors and ensure that the timeliness of the client's assessments are met.

Client Care Plans:

Client care plans did not have signatures of the client, parent or caregiver for all objectives.

Five Acres has implemented a 6 session (12 hour) training plan that educates staff on the requirements of client assessments. All clinical supervisors have been educated on the need for clients, parents and caregivers to sign their objectives and work with their clinical staff to ensure that signatures are present on all objectives.

Client care plans did not contain a Coordination Page:

Five Acres has implemented a 6 session (12 hour) training plan that educates staff on the requirements of all documentation currently required in the clinical record. All clinical supervisors have been educated on the requirements of the clinical record and work with their clinical staff to ensure that the clinical record contains all required DMH documentation.

Five Acres has implemented a schedule of internal audits and peer audits performed and managed by the QA department. One aspect of these audits is to review when assessments were completed and to ensure that they are completed within the required time frame. Results of audits are collated by the QA department and are brought to both the clinical supervisor and program director's attention to ensure that the clinical staff addresses such errors in timeliness of assessments.

Five Acres has implemented a report that can identify which documentation is missing from the clinical record. This report is available 24/7 and is used by program staff to follow up with clinical staff and clients to ensure all documentation needed in the clinical record is present.

Client care plans did not have an MD signature on the medication support objectives:

The QA department has specifically provided training to all MDs and the psychiatric administrator on the need for the MD signature on the medication support objectives. The psychiatric administrator will be in charge of ensuring that all medication objectives are signed by the MD.

Client care plans were not completed within the required time frames:

Five Acres has implemented a 6 session (12 hour) training plan that educates staff on timelines for all documentation. All clinical supervisors have been educated on required timeframes and work with their clinical staff to ensure that all documentation is completed within the required time frame.

Five Acres has implemented a schedule of internal audits and peer audits performed and managed by the QA department. One aspect of these audits is to review when all documentation is completed and to ensure that they are completed within the required time frame. Results of audits are collated by the QA department and are brought to both the clinical supervisor and program director's attention to ensure that the clinical staff addresses such errors in timeliness of documentation.

Five Acres will be working with the scheduling component within the EHR to determine if it can alert clinician staff when any documentation in the client record is due. This will help reduce any errors and ensure that the timeliness of the all documentation is met.

Client care plans did not contain an objective or planned intervention:

Five Acres has implemented a 6 session (12 hour) training plan that addresses objectives and interventions. All new clinical staff entering Five Acres will complete this training within their first 3 months of employ. All existing staff who have demonstrated a need for improvement in this area will also attend this training. All clinical supervisors have been educated on objectives and interventions and

work with their clinical staff to ensure that all client records contain an appropriate objective and planned intervention.

Five Acres has implemented a schedule of internal audits and peer audits performed and managed by the QA department. One aspect of these audits is to ensure that clients have an appropriate objective and planned intervention. Results of audits are collated by the QA department and are brought to both the clinical supervisor and program director's attention to ensure that the clinical staff addresses such errors in objectives and planned interventions.

Progress Notes:

Medication support progress notes did not document that the MD had discussed side effects or compliance to medication.

The QA department has specifically provided training to all MDs and the psychiatric administrator on the need for the MD to discuss side effects of all medication, client's responses to medication, and client's compliance with medication. The psychiatric administrator will be in charge of ensuring that the MD discussed these issues with the client or client's caregiver.

Fiscal Review & Corrective Action Plan

Recommendation #4: Ensure that only allowable Program expenditures are charged to the Department of Mental Health and Department of Children and Family Programs.

Five Acres Management Response:

The \$7,949 of unallowable cost was due to issues with our Cannon Copier contract. Management had already identified these as inappropriate and was already in negotiations with the vendor for repayment. Five Acres received payment from the vendor and reduced program expenditures accordingly.

Every effort is expended by Five Acres staff and management, to only charge expenditures that are allowable to the appropriate contract. There are instances such as this, because the audit was prior to the end of the fiscal period, where the issue is unresolved. Five Acres does, acknowledge however, that there are times when an expenditure is not caught through our internal review process and will make the appropriate adjustment when identified.

Recommendation #5: Ensure that the Department of Children and Family Services Program expenditures are supported with adequate documentation.

Five Acres Management Response:

Five Acres management agrees with the conclusion that inadequate support was provided for the \$2,033 and \$380 in expenditures identified. Due to this finding, as identified in the report, Five Acres reduced the Wraparound (and Group Home) expenditures by \$2033 and \$380.

Five Acres management pledges to ensure good documentation is secured prior to any expenditure being made to prevent this finding in the future.

Respectfully,

A handwritten signature in black ink, appearing to be 'CB', followed by a horizontal line.

Chanel Boutakidis
Chief Executive Officer